



**Creedle  
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*A Professional Corporation*

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To the Board of Directors  
Brookneal Campbell County Airport Authority

In planning and performing our audit of the financial statements of the Brookneal Campbell County Airport Authority for the year ended June 30, 2024, we considered the Authority's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements.

During our audit, we became aware of matters that need addressing. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. We reported on the Authority's internal control in our report dated August 18, 2025. This letter does not affect our report dated August 18, 2025, on the financial statements of the Brookneal Campbell County Airport Authority.

We will review the status of these comments during our next audit engagement. We have discussed this with management personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendation.

This report is intended solely for the information and use of the Board of Directors and management, and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

*Creedle, Jones & Associates, P.C.*

Creedle, Jones & Associates, P.C.  
Certified Public Accountants

South Hill, Virginia  
August 18, 2025

## **MEMORANDUM**

### **Brookneal Campbell County Airport Authority**

#### **Management Letter Points**

##### **Timely Bank Reconciliations**

The Authority should prepare bank reconciliations for all deposit accounts upon receipt of the bank statement in order to avoid unrecorded transactions in the general ledger. Furthermore, a third-party not involved in the daily collection and disbursement of funds should review and approve the bank reconciliation.